

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Chacon
DOCKET NO.: 05-01809.001-R-1
PARCEL NO.: 05-04-430-024

The parties of record before the Property Tax Appeal Board are Susan Chacon, the appellant, and the Kendall County Board of Review by Kendall County State's Attorney Eric Wise.

The subject property is a two-story duplex style frame dwelling containing 1,642 square feet of living area that was built in 2002. Features include two full baths and one half-bath, a full unfinished walk-out basement, central air conditioning, a fireplace and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing three comparable properties along with one comparable property used at the board of review hearing, a builder's permit, an appraisal and photographs. The comparables submitted in support of the equity claim are located from next door to the subject to 1.33 miles from the subject. They consist of two-story frame or brick and frame homes built between 1995 and 2004. The homes have central air conditioning, two full baths or two full baths with one-half bath, and a two car garage. Two of the homes have a fireplace. The homes range in size from 1,461 to 2,151 square feet of living area and have improvement assessments ranging from \$42,106 to \$48,517 or from \$22.23 to \$36.89 per square foot of living area. The subject property has an improvement assessment of \$46,149 or \$28.11 per square foot of living area. The comparables are situated on lots ranging from 9,583 to 11,761 square feet and have land assessments ranging from \$9,304 to \$12,811. The subject has a land assessment of \$12,690.

In support of the overvaluation claim, the appellant submitted an appraisal using two of the three traditional approaches to value. The appraisal contained an estimate of market value of \$195,000

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,690
IMPR.:	\$	46,149
TOTAL:	\$	58,839

Subject only to the State multiplier as applicable.

PTAB/EEB/2005-01809

for the subject property as of November 1, 2004. The appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the methodology or final value conclusion.

Using the cost approach to value the appraiser estimated the subject's site value of \$60,000 with the improvements having an estimated cost new of \$131,900. Depreciation of \$2,000 was estimated using the age/life method. The appraiser estimated a value under the cost approach of \$195,900.

Under the sales comparison approach the appraisal depicts three of the comparable properties used by the appellant in the equity claim. They consist of frame or brick and frame two-story duplex style dwellings ranging in size from 1,461 to 1,795 square feet of living area. They ranged in age from being new to nine years old. The properties sold from April to July of 2004 for sales prices ranging from \$185,000 to \$199,500 or from \$111.14 to \$126.63 per square foot of living area, including land. The appraiser determined the subject contained a total living area of 1,571 square feet. The comparables were adjusted for view, age, size, basement areas and other features. The appraiser next estimated the subject had a market value under the sales comparison approach of \$195,000, including land as of November 1, 2004. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$58,839 was disclosed. In support of the subject's assessment, the board of review submitted a summary letter, a grid analysis, an analysis of the appellant's comparables and property record cards. The four comparables presented by the board of review are located in the subject's neighborhood. The comparables are two-story frame single family or duplex style dwellings built in 1995 or 2003. They have central air conditioning, full basements and two car garages. They range in size from 1,458 to 1,951 square feet of living area and have improvement assessments ranging from \$50,251 to \$59,546 or from \$29.52 to \$34.50 per square foot of living area. They are situated on lots ranging from 7,600 to 26,776 square feet. They have land assessments ranging from \$10,961 to \$18,397 or from \$0.61 to \$1.44 per square foot of land area. The board of review adopted the appellant's appraisal as its market value evidence in support of the subject's assessment. It was argued by the board of review that the appellant's own appraisal with an estimated market value of \$195,000 supports the assessment.

The board of review also submitted four comparable sales that sold for prices ranging from \$89.09 to \$108.99 per square foot of living area including land. The subject's final assessment

reflects an estimated market value of approximately \$175,744 or \$107.03 per square foot of living area, including land, using the 2005 three-year median level of assessments of 33.48% for Kendall County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant's witnesses regarding the subject's square footage were not present to substantiate the evidence submitted. The Board gave greater weight to the measurements found on the subject's property record card to determine the correct square footage. Therefore, the Board finds the 1,642 square feet of living area as claimed by the board of review was not sufficiently challenged by the appellant to refute said claim.

The Board finds the parties submitted eight assessment comparables for consideration. The Board placed less weight on the appellant's comparable #3 because it is located over one-mile from the subject in a neighboring subdivision and is substantially smaller than the subject. Further the Board gave less weight to the board of review's comparable #3 because it is a single family residence unlike the subject which is a duplex. The Board finds the remaining comparables to be most similar to the subject in size, construction and most other features. They have improvement assessments ranging from \$22.23 to \$36.89 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$28.11 per square foot of living area is within the range established by the most similar comparables contained in this record. Even if the Board were to use the appellant's claimed 1,571 square footage, the resulting \$29.38 per square foot of living area is still within the range of the most comparable properties contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis. Further, the subject's land assessment of \$1.02 per square foot of land area is within the range of \$0.61 to \$1.44 per square

foot of land area as established by the most comparable properties contained in this record and no reduction in the subject's land assessment is warranted on this basis.

The appellant also argued overvaluation as a basis of the appeal. The appellant's appraiser was not present to testify regarding the methodology used or final value conclusion. Therefore the Board gave little weight to the conclusions contained within the appraisal report.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$190,000 as of November 1, 2004.

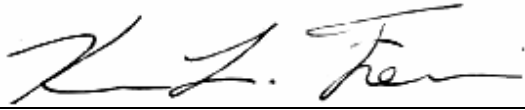
The board of review's comparable sales ranged from \$89.09 to \$108.99 per square foot of living area, including land. The subject's estimated assessed market value of \$107.03 per square foot of living area including land is supported by these comparables. Based on the estimated market value of \$175,744 as reflected by the subject's current assessment; the appellant's appraisal which estimates a market value for the subject of \$195,000, which is less than the estimated assessed market value; and the comparable sales submitted by the board of review; the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence.

Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not warranted on this basis.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.